

REMARKS

All of the claims that remain in the case are directed to an embodiment wherein the encoder uses a clipped signal that is provided from a base layer to an enhancement layer encoder.

The cited reference does not do this. While there is use of clipping, use of clipping is solely in the decoder. For example, clipping is shown in Figure 20, which is a decoder and Figure 22, which is a decoder. However, Figure 19, which is the encoder and Figure 21, which is another encoder, do not use clipping.

Therefore, reconsideration would be in order.

Respectfully submitted,



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